

Proposed Budget Protocol 2025/26

- 1.1 The proposed budget protocol for setting the 2025/26 Council Tax, General Fund and Housing Revenue Account Revenue and Capital Budget is as set out below.
- 1.2 For Budget Council:
 - (i) Each recognised political Group shall be allowed a maximum of 4 Budget Amendments.
 - (ii) All proposed amendments must have been received by finance officers no later than 7 working days before Budget Council (i.e. by 12 noon on Tuesday 18 February 2025).
 - (iii) All amendments will have had to have been assessed and evaluated by finance officers and the relevant Corporate Director or Director no later than 12 noon 4 working days before Budget Council. (i.e. by close of play Friday 21 February 2025).
 - (iv) The Chief Executive, S151 Chief Financial Officer and Monitoring Officer will have final sign-off and will not normally allow an amendment where a proposal is not considered to be robust or viable for one of the following reasons:
 - a. The proposal is legally unsafe and/or carries an exceptionally high risk of non-delivery;
 - b. There is insufficient evidence or information to assess the potential net saving;
 - c. The proposal is adding to, or bringing forward, an existing saving without further information as to how this can be achieved;
 - d. The alternative proposal requires one-off investment, additional organisational capacity, and/or loan financing that cannot be supported;
 - e. The alternative proposal is beyond the powers and duties of the local authority.
 - (v) The Mayor will refuse to accept any amendment that has not been “signed off” by the Chief Executive, S151 Chief Financial Officer and Monitoring Officer.
 - (vi) All amendments will be treated in strictest confidence by finance officers and other such officers that the Chief Executive, S151 Chief Financial Officer or Monitoring Officer need to consult in order to assess and evaluate an amendment. They will not be shared until the designated time detailed in (vii) below.
 - (vii) All amendments will be shared **at 12noon on Monday 24 February 2025** between the Group Leaders by the Monitoring Officer or their nominated officer (usually the Head of Democratic Services).
 - (viii) A Whips meeting will be arranged following the sharing of amendments for the afternoon of **Monday 24 February 2025** with the Monitoring Officer and Head of Democratic Services so that any matters relating to

the Budget Council meeting on the 27 February and the recently circulated amendments can be discussed.

- (ix) The Chief Executive shall have a “brokering” role if this would appear to facilitate agreement on particular amendments or proposals.
- (x) There will be a meeting of Group Leaders (attended by the Chief Executive, the S151 Chief Financial Officer and other relevant officers) **at 3:00pm on Wednesday 26 February 2025** with a view to exploring the potential for any agreement on proposed amendments (i.e. the potential for amendments to be re-packaged as ‘composite’ amendments).
- (xi) Any variations to the amendments or any new amendments arising from the Group meetings shall be limited to grouping and repackaging of amendments or other changes providing that they do not, in the opinion of the S151 Chief Financial Officer, involve significant costing or evaluation that cannot reasonably be done within the available timescale.
- (xii) In the event that Council fails to set the Council Tax on the 27 February 2025, a further meeting would need to be held prior to 10 March 2025.